

**ACCOUNTING EXAMINING BOARD  
MINUTES  
MADISON, WISCONSIN  
DECEMBER 3, 1999**

**PRESENT:** Frank Probst, Roman Jungers, Jim Johnson, Frederick Franklin, Sharon Hamilton, and Thomas Kilkenny

**STAFF PRESENT:** Alfred Hall, Donald Rittel; Jan Neitzel; Melinda Drabek was present for portions of the meeting.

**GUESTS:** Arland Stone-WAA  
LeRoy Schmidt-WICPA  
John Ackerman-WAA  
Bart Adams-WICPA  
Harlan Rise-WAA  
Alan Talarcayk-Edgewood College  
John Peace-UAA Committee for NASBA

**CALL TO ORDER**

The meeting was called to order at 9:06 a.m. by Frank Probst. A quorum of 6 members was present.

**AGENDA**

The agenda was amended to discuss item #5, strategic planning, first.

**MOTION:** Sharon Hamilton moved, seconded by Roman Jungers, to approve the agenda, as amended. Motion carried unanimously.

**MINUTES (10/1/99)**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to approve the minutes as written. Motion carried unanimously.

**ADMINISTRATIVE REPORT**

**Secretary Cummings' Report**

Secretary Cummings was not available.

**Bureau Directors Report**

- Final List of 2000 Meeting Dates

The Board discussed the 2000 meeting and screening dates.

The Board agreed on the following screening schedule:

Roman Jungers-January

Frederick Franklin-March

Sharon Hamilton May  
Thomas Kilkenny-August  
Frank Probst-October

Jim Johnson-December

- Regulatory Digest

Nothing to report.

### **Applications Reviewed**

The following applicants for public accounting were issued a credential, pursuant to staff delegation. Applicants applied, based on examination, transfer of credit from another state (identified by #) or endorsement of license from another state (identified by \*).

## **FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT**

### **APPLICATIONS REVIEWED**

#### **1. Approved - 47**

ANDERSON, HEATHER	10/19/99	LINSCHIED, JENNIFER J	11/2/99
BAUGHMAN, PAMELA S #	11/30/99	MAYER, ZACKARY	11/2/99
BENEKE, DEBORAH A*	11/19/99	MIRSKY, MARVIN K*	11/18/99
CARPENTER, TODD A*	11/24/99	PITTERLE, JAMES E	10/15/99
CELICHOWSKI, STEVEN J	11/30/99	POLKA, CAROLYN J	10/5/99
COENEN, TRACY L	10/19/99	POPPEN, MITCHELL	10/15/99
DALLAPIAZZA, WILLIAM J	10/19/99	RECKNOR, JESSE C #	10/15/99
DAVIDSON, HEIDI L	11/22/99	ROBERTS, CHRISTINE *	10/5/99
FIGI, MICHAEL A	10/5/99	RUBLESKE, JANET H*	10/5/99
FRICKE, ANGELA *	12/1/99	RUDOLF, RONALD *	11/23/99
GRIESEMER, RYAN W	11/2/99	RUGGEBURG, MICHAEL *	11/19/99
GRIEPNTROG, PAUL W #	11/30/99	SCHLAEFER, GREGORY	11/2/99
HAUGEN, DAVID A	10/5/99	SCHMIDT, SUSAN L	11/19/99
HAYS, MARY KATE *	10/15/99	SCHMIDT, TERRI A	10/26/99
HERRO, MICHELLE L #	11/24/99	SCHMUGGE, BRAD #	10/5/99
HOLLINGER, EUGENIE N #	10/19/99	SCHWANTES, BRETT D	10/5/99
HOULE, KATHLEEN M	11/19/99	SEELING, MICHAEL *	10/5/99
KANGAS, BRENDA SUE	11/19/99	SEILDING, CHRITINE	11/18/99
JENSEN, CRAIG	11/2/99	STAUDE, GREGORY P	10/19/99
KEMPEN, DANIEL L	10/15/99	STINI, DAVID J	10/15/99
KING, MARY J #	11/16/99	TERVO, LORI #	10/5/99
KOHLER, TIMOTHY J	10/5/99	TROUSIL, LISA #	10/15/99
LAWRENCE, PATRICK	10/15/99	WATHKE, KRISTINA K	11/19/99
LEONARDSON, MICHAEL J	11/29/99		

### **To-Pass Folder**

No To-Pass Folder.

## **STRATEGIC PLANNING**

### **Discussion of the Uniform Accountancy Act**

- UAA Exposure Draft, Third Edition, Revised

John Peace, Vice-Chair of the UAA Committee for NASBA, reported on the history of the UAA, which included the role of NASBA. He also discussed substantial equivalency and the benefits to accountants who temporarily practice in another state.

Bart Adams, Milwaukee, WAICPA, discussed the major points of the UAA which included commission contingencies, substantial equivalency, peer review, over 50% CPA firm ownership, safe harbor language, attest service definition, and additional competency.

Arland Stone, Wisconsin Accountancy Association (WAA), expressed the areas of concern regarding the UAA.

John Peace clarified the compilation guidelines of the UAA.

John Ackerman, Past President of the WAA, expressed his concern regarding not using the term “accountant” in the UAA.

John Peace clarified the use of the term “accountant” in the UAA.

- Impact Upon Wisconsin. The Board referred to the following documents:
  - a. “Substantial Equivalency”...Impact Upon Adoption in Wisconsin, 7/31/98, Rittel
  - b. Comparison of UAA and Wisconsin CPA Requirements, 12/2/98, Rittel
  - c. Comparison of UAA and Wisconsin CPA Requirements Regarding: 1) Non-CPA Ownership of Firms, 2) Licensure of CPA Firms, and 3) Use of CPA Title in Non-CPA Firms, 3/15/99, Rittel
  - d. Comparison of UAA and Wisconsin CPA Requirements Regarding: 1) Attest Service, 2) Experience to Perform Attest Service, 3) Safe Harbor Language, and 4) Interstate Reciprocity, 4/26/99, Rittel

The Board discussed the changes that would be needed in Wisconsin before accepting the UAA.

## **NASBA**

### **Annual meeting, 10/13-16/1999, Nashville, TN**

No Board member was able to attend.

### **Draft of Notification Form**

The Board discussed the 11/10/99 draft of the notification form for board notification under substantial equivalence and is considering the use of the form.

Don Rittel explained the importance of the notification form.

Alfred Hall and Don Rittel will compare the current reciprocity form and the notification form.

### **Focus Questions – First Set 1999-2000**

The Board discussed the 11/12/99 memo from Gary Fish relating to the focus questions from NASBA.

### **Technical Study Group**

The Board discussed the 11/2/99 memo from Lisa Axisa requesting volunteers for the NASBA technical study group. Thomas Kilkenny noted he would be interested in participating in the technical study group.

### **AICPA**

### **UAA Summit**

Frank Probst reported the main focus of the UAA Summit meeting was the discussion of the proposed adoption of the UAA.

### **Status of Computerized Examination.**

The Board discussed the feasibility of computerized accounting examinations.

### **PRACTICE QUESTIONS**

### **Clarification of 150-Hour Rule**

Alan Talarczyk asked the Board to clarify the 150 hour rule.

**MOTION:** Jim Johnson moved, seconded by Thomas Kilkenny, that if a candidate has finished all the course-work required for an accounting degree by December 31, 2000, with a graduation date in January, 2001, the candidate will not need to complete the 150 hours of course work. Motion carried unanimously.

### **MISCELLANEOUS CORRESPONDENCE/INFORMATION**

### **Dennis Farr**

- Court of Appeals Decision

Don Rittel, Board Legal Counsel, reported that the Court of Appeals upheld the Board's decision regarding Dennis Farr.

- Labor and Industry Review Commission Decision

Don Rittel reported that the Labor and Industry Review Commission found no probable cause to believe that the Board discriminated against Dennis Farr.

### **NEW BUSINESS**

No new business.

### **RECESS TO CLOSED SESSION**

**MOTION:** Jim Johnson moved, seconded by Roman Jungers to convene the meeting in Closed Session pursuant to Sections 19.85(1)(a), (b), and (f), Wis. Stats., to consider the licensing or discipline of a person licensed by the Board or the

investigation of charges against such a person. Specifically, to discuss the issue of case status reports, case closings, monitoring issues, reinstatement requests, examination issues, deliberations on stipulations that may be signed after printing of the agenda, pending applications, and disciplinary proceedings. Motion carried unanimously by a roll call vote: Frederick Franklin-yes; Sharon Hamilton-yes; Jim Johnson-yes; Roman Jungers-yes; Thomas Kilkenny-yes; Frank Probst- yes..

Open Session recessed at 12:08 p.m.

## **CLOSED SESSION**

The Board received a copy of the Division of Enforcement Case Status Report.

The Board deliberated on pending applications and stipulations.

## **RECONVENE IN OPEN SESSION**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to reconvene the meeting in Open Session at 1:00 p.m. Motion carried unanimously.

## **VOTING ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

### **APPLICATION REVIEW**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to approve the following applications reviewed on December 3, 1999. Motion carried unanimously.

### **FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT-Approved #59**

Applicants applied based on examination, transfer of credit from another state (identified by #) or endorsement of license from another state (identified by \*).

ATKINSON, THOMAS  
BAUMANN, JENNIFER R  
BERG, MARSHALL L\*  
BRITT, CARRIE L  
BURSHTEYN, NATASHA  
CADLE, SHIRLEY A  
CONNELLEE, MELANIE \*  
DIETMANN, JULIE  
FARLEY, THOMAS M  
HAAS, RACHEL L  
HENDERSON, LETHA F  
HIRT, CRAIG  
HOLZHEIMER, MICHELLE R  
HUBERT, DOUGLAS J  
JACOB, JEANNETTE M  
JENNINGS, KIM M  
JOACHIMCZYK, PAUL  
JOHNSON, CHARLIE  
KECK, DAVID D  
KRUIT, JAMES  
LACKE, STEPHANIE #  
LADDECK, JENNIFER A  
LAWRY, ERIC A  
LAWSON, ERIC D  
LUBELEY, FREDRICK G  
MCCOY, JON D  
MCFEELEY, KATHLEEN K  
MEADOR, ROBERT M

METCALF, DEREK J  
MILLER, SHAWN C  
MOEN, MATTHEW S  
MRUK, JOHN M  
NEWMAN, CHRISTA J  
PRAHL, JULIE  
PULVERMACHER, BRIAN  
RAMSEL, FORREST  
ROSKOPF, MICHAEL  
SAMUELSEN, ERIN C  
SCHAEFER, SCOTT J  
SCHAMPERS, PENNY  
SCHNEIDER, HEIDI L  
SCHILLING, PAUL T  
SCHINABECK, MICHAEL A  
SCHUETZ, BETH A  
SHANAHAN, PATRICK C  
SHORES, APRIL  
SISK, MARLINDA  
SOWATZKE, SUSAN A  
STOEHR, KORY J  
SWAIN, THOMAS J  
SANHANDEL, CINDY L  
THUNDERCLOUD, ELIZABETH  
VAN HANDEL, CINDY  
VIETH, MARK J  
WEICK, DOUGLAS H  
WEISS, TINA

WELKER, SHARI E  
WIELGUS, ANDREW R

**MOTION:** Roman Jungers moved, seconded by Sharon Hamilton, to issue an intent to deny and to request additional information on the following applications. Motion carried unanimously.

Intent to deny-#2

GAD, RICHARD C  
REYZER, JOHN

**MOTION:** Sharon Hamilton moved, seconded by Roman Jungers, to deny the following applications. Motion carried unanimously.

Deny-#3

MYERS, KAREN V  
OERTER, JUSTIN  
RATZEL, JILL R

**STIPULATIONS**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to accept the Stipulations, Findings of Fact, Conclusions of Law and Orders in the following matters. Motion carried unanimously.

Stephen I. Derfil (Theinsville, WI)  
Michael S. Toepfer (Milwaukee, WI)  
Leslie J. Webster (Ellsworth, WI)

**ADJOURNMENT**

**MOTION:** Roman Jungers moved, seconded by Sharon Hamilton, to adjourn the meeting at 1:02 p.m. Motion carried unanimously.